

Amendments to House Bill No. 103  
1st Reading Copy

Requested by Representative Steve Fitzpatrick

For the House Taxation Committee

Prepared by Jeff Martin  
January 20, 2011 (2:59pm)

1. Title, page 1, line 10.

**Strike:** "2-6-212"

**Insert:** "15-1-103"

2. Page 2, line 22.

**Strike:** "2-6-212"

**Insert:** "15-1-103"

3. Page 2, line 27 through page 3, line 8.

**Strike:** section 2 in its entirety

**Insert:** "Section 2. Section 15-1-103, MCA, is amended to read:

"15-1-103. Destruction Disposal of tax records authorized  
-- procedure. (1) Notwithstanding the any other provisions of any  
other chapter of this code law, the department of revenue is  
authorized to destroy may dispose of tax records more than 3  
years old as shall be determined to be of no if the records do  
not have any further value or as provided in subsection (3).

(2) Authorization for destruction disposal of tax records  
shall must be made by the director of revenue the department or  
authorized employees of the department. A copy of the  
authorization and authenticated list shall of the records must be  
maintained by the department.

(3) The department may dispose of original tax records  
after those records have been reproduced in accordance with rules  
adopted by the secretary of state in consultation with the state  
records committee provided for in 2-15-1013. The department shall  
maintain the reproduction as the public record. The reproduction  
or certified copy of the reproduction may be used in place of the  
original in any court or proceeding and has the same force and  
effect as the original record."

{ Internal References to 15-1-103: None. } "

- END -